

**REVOCATION AND
GENERAL POWER OF ATTORNEY**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

The undersigned is an empowered representative of the Assignee and hereby appoints the registrants of Perkins Coie LLP, Customer No. 22918 as attorneys and agents to represent the Assignee before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned to the Assignee according to the USPTO assignment records or assignment documents supplied with an accompanying Statement Under 37 CFR § 3.73(b). This appointment is to be to the exclusion of the inventor(s) and his attorney(s) in accordance with the provisions of 37 CFR § 3.71.

Submission of this paper in connection with any matter of the below named assignee, together with a statement under 37 CFR § 3.73(b), shall serve to revoke any previous powers of attorney in that matter.

A Statement Under 37 CFR § 3.73(b), signed by a registrant of Depomed Inc., is attached setting forth a full chain of title for the subject application owned by the assignee named below.

Please recognize or change the correspondence address for the application identified in the attached Statement to Customer No. 22918.

By: Matthew M. Gosling Date: 10/30/2007
Name: Matthew Gosling Title: Vice President and General Counsel
Assignee: Depomed, Inc.
Address: 1360 O'Brien Drive
Menlo Park, CA 94025

STATEMENT UNDER 37 CFR 3.73(b)

Applicant/Patent Owner: Depomed Inc.
 Application No./Patent No.: 10/023,481 Filed/Issue Date: July 18, 2003

Entitled: DUAL DRUG DOSAGE FORMS WITH IMPROVED SEPARATION OF DRUGSDepomed Inc., a Corporation

(Name of Assignee) (Type of Assignee, e.g., corporation, Partnership, University, government agency, etc.)

states that it is:

1. the assignee of the entire right, title, and interest; or
2. an assignee of less than the entire right, title and interest.

(The extent (by percentage) of its ownership interest is %)

in the patent application/patent identified above by virtue of either:

A. An assignment from the inventor(s) of the patent application/patent identified above. The assignment was recorded in the United States Patent and Trademark Office at Reel D14158, Frame 0960, or for which a copy thereof is attached.

OR

B. A chain of title from the inventor(s), of the patent application/patent identified above, to the current assignee as follows:

1. From: _____ To: _____
 The document was recorded in the United States Patent and Trademark Office at Reel _____, Frame _____, or for which a copy thereof is attached.

2. From: _____ To: _____
 The document was recorded in the United States Patent and Trademark Office at Reel _____, Frame _____, or for which a copy thereof is attached.

3. From: _____ To: _____
 The document was recorded in the United States Patent and Trademark Office at Reel _____, Frame _____, or for which a copy thereof is attached.

 Additional documents in the chain of title are listed on a supplemental sheet.

As required by 37 CFR 3.73(b)(1)(i), the documentary evidence of the chain of title from the original owner to the assignee was, or concurrently is being, submitted for recordation pursuant to 37 CFR 3.11.

(NOTE: A separate copy (i.e., a true copy of the original assignment document(s)) must be submitted to Assignment Division in accordance with 37 CFR Part 3, to record the assignment in the records of the USPTO. See MPEP 302.08)

The undersigned (whose title is supplied below) is authorized to act on behalf of the assignee.

Matthew Gosling

Signature

March 3, 2008

Date

Matthew Gosling

Printed or Typed Name

650-462-5900

Telephone Number

Vice President and General Counsel

Title